COMBINED DECLARATION AND POWER OF ATTORNEY

As a below named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below next to my name.

I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled SPHINGOMYELIN , INTERMEDIATES THEREOF AND METHODS FOR PREPARATION OF SAME, the specification of which:				
	is attached hereto. was filed on as Application Serial No and was amended on was described and claimed in PCI International Application No PCI/IL2005/00043 filed on January 13, 2005 and as amended under PCI Article on			
I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above.				
I acknowledge the duty to disclose information which is material to patentability as defined in 37 CFR 1.56, including for continuation-in-part applications, material information which became available between the filing date of the prior application and the national or PCI international filing date of the continuation-in-part application.				
I hereby claim the benefit under Title 35, United States Code, §119(e)(1) of any United States provisional application(s) listed below:				
	J.S. Serial No.	Filing Date		Status
60/536,	507	January 15, 2004		
I hereby claim the benefit under 35 U.S.C §120 of any prior U.S. non-provisional application(s) or under §365(c) of any prior PCI international application(s) designating the U.S., listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in such U.S. or PCI international application in the manner provided by the first paragraph of 35 U.S.C. §112, I acknowledge the duty to disclose to the PTO all information which is material to patentability as defined in 37 C.F.R. §1.56 which became available between the filing date of the prior application and the national or PCI international filing date of this application:				
Appl	ication Serial No.	Filing Date	· · · · · · · · · · · · · · · · · · ·	Status
I hereby claim foreign priority benefits under 35 U.S.C. §§ 119 (a)-(d) and 365 (b) of any prior foreign application(s) for patent, inventor's or plant breeder's rights certificate(s), or under §365(a) of any PCT international application(s) designating at least one country other than the United States of America listed below and have also identified below any foreign application for patent or inventor's certificate or any PCI international application(s) designating at least one country other than the United States of America filed by me on the same subject matter having a filing date before that of the application(s) of which priority is claimed:				
Country	Applicat	ion No.	Filing Date	Priority Claimed

Combined Declaration and Power of Attorney Page 2 of 2 Pages

I/We hereby appoint the Practitioners associated with the following Customer Number:

Customer Number 20529

Direct Telephone Calls to:

Send Correspondence to:

Gary M, Nath (202) 775-8383

ISRAEL

NATH & ASSOCIATES, PLLC Sixth Floor 1030 15th Street, N.W. Washington, D.C. 20005 U.S. A.

The undersigned hereby authorizes the U.S. Attorneys or Agents appointed herein to accept and follow instructions from Reinhold Cohn and Partners as to any action to be taken in the U.S. Patent and Frademark Office regarding this application without direct communication between the U.S. Attorneys or Agents and the undersigned. In the event of a change of the persons from whom instructions may be taken the U.S. Attorneys or Agents appointed herein will be so notified by the undersigned.

I hereby further declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment or both, under 18 U.S.C. \$1001 and that such willful false statements may jeopardize the validity of the application or any patent issued thereon

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